

Amendments to the Specification:

Please replace the paragraph beginning at page 7, line 13 with the following rewritten paragraph:

FIG. 2 illustrates a cross-sectional view of the exemplary structure 100 taken along the plane A-A depicted in FIG. 1. From this view, it is apparent that in this embodiment the SOI island 108 extends the entire length of the structure 100 and that the oxide layers 104, 105 are approximately as thick above the island 108 as below the island 108. However, these relative dimensions can vary without departing from the scope of the present invention. In practice, the BOX layer 104 is typically between 100 to 1000 nm thick as is the cap oxide layer 105. [[the]] The SOI island 108 generally ranges between 20 to 250 nm thick.

Please replace the paragraph beginning at page 10, line 15 with the following rewritten paragraph:

As more clearly seen in the ~~cross-sectional~~ cross-sectional profile of FIG. 14, the top and bottom portions of each gate 904 and 906 are aligned with each other and with the source and drain regions. The source and drain regions 1402, 1404 are exposed, and contacts to all regions can be easily formed. As understood, by one of ordinary skill, the exposed source/drain regions 1042, 1404 are doped with group 3 or group 5 elements before the contacts are formed. Thus, an SOI device having self-aligned wrap-around gates is formed in such a manner that channel length can be easily controlled using two etch-back steps instead of a difficult long directional etch.